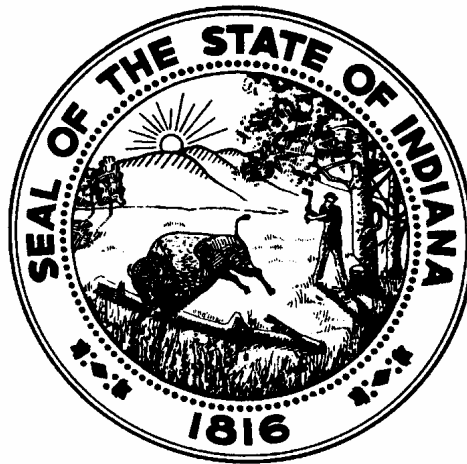


**ACCOUNTING AND UNIFORM COMPLIANCE  
GUIDELINES MANUAL  
FOR  
CLERKS OF THE CIRCUIT COURTS  
OF INDIANA**



STATE BOARD OF ACCOUNTS

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## FOREWORD

Clerks of the Circuit Courts are undoubtedly some of the hardest working and most dedicated of all public officials. The General Assembly no doubt is in agreement by virtue of the continued responsibilities placed upon your office.

Hopefully, this manual will provide guidance as you fulfill your duties. We have styled this manual to be an easy to use, ready reference. However, as always, should you ever desire assistance, please feel free to contact our office.

Charles Johnson, III, State Examiner  
Michael A. Fiwek, Deputy State Examiner  
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